## SIKKIM

# **GOVERNMENT**



### **GAZETTE**

# EXTRAORDINARY PUBLISHED BY AUTHORITY

Gangtok

Thursday, 4th April 2013

No. 142

### LAW DEPARTMENT GOVERNMENT OF SIKKIM GANGTOK

No. 5/LD/P/13

Date: 30/03/2013

#### **NOTIFICATION**

The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on 12<sup>th</sup> day of March, 2013 is hereby published for general information:-

# THE SIKKIM VALUE ADDED TAX (AMENDMENT) ACT, 2013 ACT NO. 5 OF 2013 AN ACT

further to amend the Sikkim Value Added Tax, 2005

Be it enacted by the Legislature of Sikkim in the Sixty-fourth Year of the Republic of India as follows:-

Short title, extent and commencement	1.	(1) This Act may be called the Sikkim Value Added Tax (Amendment) Act, 2013
		(2) It extends to the whole of Sikkim
Amendment of sub-section (3) of the Sikkim Value Added Tax (Amendment) Act, 2012	2.	In the Sikkim Value Added Tax (Amendment) Act, 2012, in subsection (3) of Section 1 for the words and figure "It shall be deemed to have come into force on the 1st day of June, 2012" the following words shall be substituted; namely:-
		"It shall come into force on such date as the State Government may by Notification in the Official Gazette appoint."

R.K. Purkayastha
Advisor-cum-Principal Secretary,
Law Department.